DISTRICT COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. CROIX

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GOVERNMENT OF THE VIRGIN ISLANDS,	
v.	**Criminal Action No. 2014-cr-0041**
JONATHAN KALIS COHEN,	**33 V.I.C. § 1524** **Willful Failure to File Return,** **Supply Information, or Pay Tax**
Defendant.	

JUDGMENT AND COMMITMENT

On the 25th day of September, 2015, The Government of the Virgin Islands appeared by and through Assistant Attorney General Raymond T. James,, and the Defendant, Jonathan Kalis Cohen, appeared in person with his counsel, David M. Nissman, Esquire.

The Defendant pleaded Guilty to Counts I and II of the Amended Information, Willful Failure to File Return, Supply Information, or Pay Tax, pursuant to 33 V.I.C. § 1524. The plea agreement was duly recorded, and the matter referred to the U.S. Probation Office for a Pre-Sentence Investigation and Report, which has been filed with the Court. At sentencing on September 25, 2015, the Defendant was given an opportunity to make a statement on his own behalf.

There being no legal cause why the sentence should not be pronounced, and no sufficient cause to the contrary being shown or appearing to the Court, it is hereby

ORDERED that Defendant Jonathan Kalis Cohen is hereby sentenced to a term of Five Years' Probation on Count I, and Five Years' Probation on Count II. These sentences shall run concurrently to each other. The Defendant shall pay restitution on Count I of $152,812.00, and shall pay restitution on Count II of $739,590.00, for a total of $892,402.00. Defendant was advised by the Court that he is required to pay $80,000.00 immediately on September 25, 2015. In addition the defendant Pursuant to 5 V.I.C. § 3721, shall pay a five percent (5%) surcharge of $44,620.10 on the restitution amount will be assessed for administrative fees, which shall be paid within six months. Furthermore, defendant shall pay a fine in the amount of $5,000.00 on Count I and $5,000.00 on Count II, for a total of $10,000.00 to be paid within six months; and it is further

ORDERED that the Defendant shall have five years from the date of sentencing to pay off his restitution; and it is further

ORDERED that the District Court Clerk's Office shall return Defendant's passport. Defendant shall report to the U.S. Probation Office as required. He shall submit proof of his restitution payments to the U.S. Probation Office.

Date: September 29, 2015

GEORGE W. CANNON, JR.
Magistrate Judge